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MONTANA LEGISLATIVE HISTORY

Chapter 617 1989

Bill H 690 S _____ Original bill & history ___C

H. Committee on Business & Econ. Devlpmt			S. Committee on Taxation		
Hearing Date(s)	2-17	___C	Hearing Date(s)	4-4	___C
DATE out/rpt	2-17	___C		_____	___C
House Taxation	3-7	___C		_____	___C
	3-15	___C	DATE out	4-4	___C
Date Out / Rpt	3-15	___C	Rept.	4-5	

Did this bill originate in an interim committee? ___Yes ___No

Committee _____ Report _____

2/21	2ND READING PASSED	62	37
2/22	3RD READING PASSED	65	35
	TRANSMITTED TO SENATE		
2/28	REFERRED TO HIGHWAYS & TRANSPORTATION		
3/16	HEARING		
3/17	COMMITTEE REPORT--BILL NOT CONCURRED		
3/17	ADVERSE COMMITTEE REPORT ADOPTED	24	23

HB 690 INTRODUCED BY SPAETH, ET AL.
PROVIDE FOR DEDUCTION FROM TAXABLE VALUE OF TITLE INSURER OR A TITLE AGENT THE VALUE OF ITS TITLE PLANT

2/14	INTRODUCED		
2/14	REFERRED TO BUSINESS & ECONOMIC DEVELOPMENT		
2/15	FISCAL NOTE REQUESTED		
2/17	HEARING		
2/18	COMMITTEE REPORT--BILL PASSED		
2/20	2ND READING PASSED	84	13
2/20	TAKEN FROM ENGROSSING		
2/20	REREFERRED TO TAXATION		
2/21	FISCAL NOTE RECEIVED		
2/22	FISCAL NOTE PRINTED		
3/07	HEARING		
3/15	COMMITTEE REPORT--BILL NOT PASSED		
3/21	ADVERSE COMMITTEE REPORT REJECTED	68	22
3/29	2ND READING PASSED AS AMENDED	60	31
3/30	3RD READING PASSED	74	25
	TRANSMITTED TO SENATE		
3/31	REFERRED TO TAXATION		
4/04	HEARING		
4/05	COMMITTEE REPORT--BILL CONCURRED AS AMENDED		
4/06	2ND READING CONCURRED	49	0
4/10	3RD READING CONCURRED	49	0
	RETURNED TO HOUSE WITH AMENDMENTS		
4/11	2ND READING AMENDMENTS CONCURRED	91	4
4/12	3RD READING AMENDMENTS CONCURRED	91	7
4/18	SIGNED BY SPEAKER		
4/19	SIGNED BY PRESIDENT		
4/19	TRANSMITTED TO GOVERNOR		
	CHAPTER NUMBER 617 EFFECTIVE DATE: 10/01/89		

HB 691 INTRODUCED BY SIMPKINS
PERMIT GOVERNOR TO DESIGNATE STATE GOVERNMENT DEPARTMENT RESPONSIBLE FOR ADMINISTERING FEDERAL SURPLUS PROPERTY

2/14	INTRODUCED		
2/14	REFERRED TO STATE ADMINISTRATION		
2/15	FISCAL NOTE REQUESTED		
2/16	HEARING		
2/16	COMMITTEE REPORT--BILL PASSED		
2/20	2ND READING PASSED	97	0
2/20	FISCAL NOTE RECEIVED		
2/21	3RD READING PASSED	93	3
	TRANSMITTED TO SENATE		

Proponent Testimony:

See exhibit 1 for Mr. Huntington's testimony.

See exhibit 2 for Dr. Baker's testimony.

See exhibit 3 for Mr. Peffer's testimony.

See exhibit 4 for Mr. Gianchetta's testimony.

See exhibit 5 for Mr. McLeod's testimony.

See exhibit 6 for Ms. Daly's testimony.

Testifying Opponents and Who They Represent:

None

Opponent Testimony:

None

Questions From Committee Members: None

Closing by Sponsor: Rep. Marks closed.

DISPOSITION OF HOUSE BILL 683

Motion: Rep. Bachini moved DO PASS.

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: HB 683 DO PASS unanimously.

HEARING ON HOUSE BILL 690

Presentation and Opening Statement by Sponsor:

Rep. Spaeth said his bill provides for deduction from the taxable value of a title insurer or a title agent the value of its title plant; and amends Sections 15-6-201 and 15-24-602, MCA.

Testifying Proponents and Who They Represent:

Gene Phillips, Montana Land Title Association

Proponent Testimony:

Mr. Phillips said this bill will avoid litigation between title companies and the department of revenue over how you value the contents of the microfiche and microfilm that title companies use to keep track of the records in the county court house. That is what this bill is about.

Testifying Opponents and Who They Represent:

None

Opponent Testimony:

None

Questions From Committee Members: Rep. Kilpatrick asked if this would need a fiscal note. Rep. Spaeth said it might at some point.

Closing by Sponsor: Rep. Spaeth closed.

DISPOSITION OF HOUSE BILL 690

Motion: Rep. Smith moved DO PASS.

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: HB 690 DO PASS unanimously.

HEARING ON HOUSE BILL 706

Presentation and Opening Statement by Sponsor:

Rep. Nelson said his bill would amend the laws relating to surplus lines insurers, agents, and insurance; provides for funding a surplus lines advisory organization by a stamping fee; and provides an applicability date.

Testifying Proponents and Who They Represent:

Bob Kocher, Butte
Helen Burke, President, Surplus Alliance, Great Falls
Roger McGlenn, IIAM

Proponent Testimony:

Mr. Kocher said surplus lines are for the more difficult and unusual types of risk and is very important. The more

DAILY ROLL CALL

BUSINESS & ECONOMIC DEVELOPMENT COMMITTEE

51th LEGISLATIVE SESSION -- 1989

Date 2 17 89

NAME	PRESENT	ABSENT	EXCUSED
PAVLOVICH, BOB	✓		
DeMARS, GENE	✓		
BACHINI, BOB	✓		
BLOTKAMP, ROB	✓		
HANSEN, STELLA JEAN	✓		
JOHNSON, JOHN	✓		
KILPATRICK, TOM	✓		
McCORMICK, LLOYD "MAC"	✓		
STEPPLER, DON	✓		
GLASER, BILL	✓		
KELLER, VERNON	✓		
NELSON, THOMAS	✓		
SIMON, BRUCE	✓		
SMITH, CLYDE	✓		
THOMAS, FRED	✓		
WALLIN, NORM	✓		
PAUL VERDON	✓		

CS-30

ROLL CALL VOTE

BUSINESS AND ECONOMIC DEVELOPMENT COMMITTEE

DATE 2/17/89 BILL NO. 690 NUMBER

NAME	AYE	NAY
Bob Pavlovich		
Bob Bachini		
Rob Blotkamp		
Gene DeMars		
Bill Glaser		
Stella Hansen		
John Johnson		
Vernon Keller		
Tom Kilpatrick		
Lloyd McCormick		
Thomas Nelson		
Bruce Simon		
Clyde Smith		
Don Steppler		
Fred Thomas		
Norm Wallin		
TALLY	16	

Sue Pennington
Secretary

Bob Pavlovich
Chairman

MOTION: Smith moved do pass

D 17 87
2:35 p
Q

STANDING COMMITTEE REPORT

February 17, 1989
Page 1 of 1

Mr. Speaker: We, the committee on Business and Economic Development report that HOUSE BILL 690 (first reading copy -- white) do pass .

Signed: Robert Pavlovich, Chairman

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be necessary.

Rep. Elliott asked Cort Harrington about the period of redemption. Mr. Harrington replied this is a provision to extend the redemption to 36 months but he said in this bill, it is simplified with the one year delinquent payment each year with the current year payment until paid in full.

Closing by Sponsor: Sen. Mazurek stated the mechanism for retaining property is more acceptable in this bill and it keeps within the 36 month time limit but requires a current year payment. He thanked the committee for their time and for a good discussion of the bill.

DISPOSITION OF SENATE BILL 132

Motion: None.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: None. Action will be taken at a later date.

HEARING ON HOUSE BILL 690

Presentation and Opening Statement by Sponsor:

Rep. Gary Spaeth, House District 84, stated HB 690 excludes title plants from property taxation. He said page 4 of the bill defines a title plant which is essentially the contents of the title company's file cabinets. Rep. Spaeth stated these records are on microfiche and it is difficult to place a tax value on these records. He said the revenue impact would be negligible. Rep. Spaeth stated it had been a long running problem to try to assess a value to these files and there had been court action in this respect. He said this was something of a nuisance tax that cost more to collect than the revenue it generated.

Testifying Proponents and Who They Represent:

Loren Solberg, Montana Land Title Association, Kalispell

Proponent Testimony:

Loren Solberg stated it was the contention of the Montana Land Title Association that title plants should be exempted from property taxation since they are intangible assets. He said litigation resulted from the implementation in 1984, of the rule by which the Department of Revenue attempted to equalize these assessments. Mr. Solberg stated his organization challenged this regulation in the courts and were successful. He stated this bill is a result of these

problems and urged the committee's support.

Testifying Opponents and Who They Represent:

Rep. Ben Cohen, House District 3

Opponent Testimony:

Rep. Ben Cohen stated the files of a title company are their assets. He said this is what is valuable in the company and can be sold for considerable amounts. He stated Rep. Spaeth had a conflict of interest with this bill because he worked for the title companies. He said there was an attempt to assign the bill to the Business and Industry. Committee just before transmittal when the bill is clearly a taxation bill. Rep. Cohen stated he objected to what he considered a lack of ethics in this situation.

Questions From Committee Members: Rep. Good asked Rep. Spaeth if this was the actual taxable value of the company. Rep. Spaeth replied the bill covered the microfiche which is the file contents. Rep. Good then asked who assigns the taxable value to the microfiche. Rep. Spaeth replied this was the responsibility of the DOR but it is almost impossible to determine the taxable value.

Rep. Giacometto asked Rep. Spaeth if the DOR supported this bill. Rep. Spaeth replied they did. Rep. Giacometto then asked Rep. Spaeth if he worked for the title companies to which he replied he did not.

Closing by Sponsor: Rep. Spaeth stated he resented the fact that his honor had been slandered in the committee. He said he did not work for any title companies. Rep. Spaeth stated the only business he did with title companies was referring clients to them when the clients asked for title insurance. Rep. Spaeth stated in regard to the bill, he assumed it would go to taxation and he was surprised when it was sent to Business and Industry. He said he did not request that this be done. Rep. Spaeth stated he resented the implication of deviousness on his part and stated this had nothing to do with the bill. He urged the committee to give the bill consideration on its own merit.

Rep. Harrington stated to Rep. Spaeth that he hoped he understood this was the feeling of one member, not the entire committee.

DISPOSITION OF HOUSE BILL 690

Motion: DO PASS by Rep. Giacometto.

Discussion: Rep. Stang opposed the motion. He stated there had been a history of litigation in this area but the title

plants are not taxed as depreciated assets like any other personal property. Rep. Hoffman stated that from a county assessors point of view, trying to establish a valuation for tax purposes was a very difficult problem but the title plant is the asset of the company and he opposed the bill. Rep. Ream asked Ken Morrison of the Department of Revenue, who was in the audience, if there was a lack of uniformity in making this type of assessment. Mr. Morrison replied there was difficult in assessing this but currently, they are using the value placed on these assets by the title companies themselves. He stated there wasn't a lot of problem with this. Rep. Driscoll asked Mr. Morrison if the companies depreciated the title plants for Montana State income tax. Mr. Morrison replied many did but he could not state absolutely that all companies did this.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: DO PASS motion failed by a 12 to 5 roll call vote. The motion was made to reverse the vote. HB 690 was a DO NOT PASS.

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 638 HEARD ON MARCH 3:

MOTION: DO PASS by Rep. Rehberg.

DISCUSSION: Rep. Rehberg spoke to his motion stating a true trust cannot rely on one source of investment. He said the state is too reliant on cash in and cash out and spending the interest. He stated this is ruining the coal trust.

Rep. Giacometto stated he supports the bill.

Rep. Raney said the theory is that the trust is dissipating because the interest is being spent and the solution to that is to spend the trust. He stated the trust gives the state incredible bondability and independence from all tax sources by the $44,000,000.00 annual revenue from the trust. He said if the trust is used for even one grant, it will soon be spent entirely.

Rep. O'Keefe proposed an amendment on page 10, line 8, to strike 250 and insert 100.

The amendment CARRIED by a voice vote of 15 to 3.

Rep. Raney made a substitute motion to DO NOT PASS AS AMENDED.

The motion FAILED on a 9 to 9 roll call tie vote.

Rep. Rehberg made the motion to TABLE. The motion CARRIED by a unanimous voice vote.

DAILY ROLL CALL

TAXATION COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date March 7, 1989

NAME	PRESENT	ABSENT	EXCUSED
Harrington, Dan, Chairman	✓		
Ream, Bob, Vice Chairman	✓		
Cohen, Ben	✓		
Driscoll, Jerry	✓		
Eliott, Jim	✓		
Koehnke, Francis	✓		
O'Keefe, Mark	✓		
Raney, Bob	✓		
Schye, Ted	✓		
Stang, Barry	✓		
Ellison, Orval	✓		
Giacometto, Leo	✓		
Gilbert, Bob	✓		
Good, Susan	✓		
Hanson, Marian	✓		
Hoffman, Robert	✓		
Patterson, John	✓		
Rehberg, Dennis	✓		

ROLL CALL VOTE

TAXATION COMMITTEE

DATE March 7, 1989 BILL NO. HB 690 NUMBER

NAME	AYE	NAY
Cohen, Ben		✓
Driscoll, Jerry		✓
Elliott, Jim		✓
Ellison, Orval		✓
Giacometto, Leo	✓	
Gilbert, Bob	✓	
Good, Susan		✓
Hanson, Marian		
Hoffman, Robert		✓
Koehnke, Francis	✓	
O'Keefe, Mark		✓
Patterson, John	✓	
Raney, Bob		✓
Ream, Bob		✓
Rehberg, Dennis	✓	
Schye, Ted		✓
Stang, Barry "Spook"		✓
Harrington, Dan, Chairman		✓

TALLY 5 12

Secretary

Chairman

MOTION: DO PASS. MOTION FAILED. VOTE REVERSED. DO NOT PASS.

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Rev. 1985

VISITORS' REGISTER

HOUSE TAXATION COMMITTEE

BILL NO. HB 690 DATE March 7, 1989

SPONSOR Rep. Gary Spaeth

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
LOREN SOLBERG	KALISPELL	X	
RUSSELL BARNES	LIBBY	X	

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

CS-33

corporations have left the state or do not locate here due to the tax structure. Mr. Harrison stated the bill would be detrimental to business and the economy. He urged opposition to the bill.

Dennis Burr stated he did not fully understand the bill and therefore opposed it.

Questions From Committee Members: Rep. Raney asked Mr. Harrison about his reference to the tax structure driving people out of the state. He said do we want them if they don't contribute to the services of the state that they enjoy. Mr. Harrison replied he agreed but the fact is they pay in excess of $30,000.00 per year in income taxes on the average. He said at some point, they decide to leave rather than pay more taxes.

Rep. Ream requested that the Department of Revenue provide an analysis of the fiscal impact of the bill.

Closing by Sponsor: Rep. Schye stated the people in the middle and lower income brackets are paying the bill and cannot just pick up and move away. He said there are many reasons why people leave the state besides the tax structure. He stated most people do not mind paying taxes if everyone pays their fair share.

DISPOSITION OF HOUSE BILL 664

Motion: None.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: None. Action will be taken at a later date.

EXECUTIVE SESSION

MOTION: To RECONSIDER HOUSE BILL 690 by Rep. Giacometto. HB 690 was a DO NOT PASS on March 7.

DISCUSSION: Rep. Giacometto stated a court judgement stated an attempt to tax intangibles meaning the reputation, knowledge and expertise of the owner is not permissible.

Rep. Cohen opposed the motion. He stated there was a court case and as a result the DOR changed the way they determined the title plant value.

The motion CARRIED by a 11 to 7 roll call vote.

Rep. Giacometto made the motion to DO PASS.

DISCUSSION: Rep. Driscoll asked if the title companies paid taxes on their title plants. Rep. Giacometto replied they did. Rep. Hoffman stated this is their assets and is not an intangible since if the company is sold, this is worth a good deal of money. Rep. Gilbert stated that when anyone sells a commercial business, they are also selling their reputation and it is the same thing. Rep. Cohen stated this was the only asset of the company and there was no reason not to tax this. Rep. Gilbert asked Rep. Cohen if he paid taxes on his customer list. Rep. Cohen replied he did not pay property taxes on it but he amortized it, he did not depreciate it as the title companies do with their files. Rep. Gilbert disagreed stating files are not taxed in any business and it is not fair to tax the title companies simply because these are on microfiche.

The motion FAILED by a 12 to 6 roll call vote. Chairman Harrington moveed to reverse the boat. The motion PASSED by a unanimous voice vote.

DISPOSITION OF HOUSE BILL 250 HEARD ON FEBRUARY 1:

MOTION: DO PASS by Rep. O'Keefe.

DISCUSSION: Rep. O'Keefe stated the reason for the boat bills was not to change the bulk of the current law but to correct the problems that had been encountered since the law was enacted. He stated currently all of the boats pay a $2.00 decal fee. He said the bill has been amended to state on page 5, line 2 that all motorized rubber rafts pay a fee of $7.50 regardless of their length and age. He stated on page 5, lines 3 through 19, all the exemptions except 7, 9, 11 and 14, have been struck. He said a separate class had been created for sailboats. Rep. O'Keefe stated for sailboats 14 to 18 feet, the fee will be $14.50; those 18 to 23 feet will pay a flat fee of $20.00; sailboats 23 to 27 feet will pay $2.50 per foot; those in excess of 23 feet will pay a fee of $3.00 per foot. He said all motorized equipment such as water skis, etc., are now defined as personal watercraft. He stated the decal fee had been raised to $3.50 earmarked for enforcement.

Rep. Gilbert asked what was the original decal fee. Rep. O'Keefe stated it was $2.00 and is now $3.50. Rep. Gilbert then asked about the difference of $1.00 between the motorboats fee and the sailboats of 23 feet. Rep. O'Keefe said he had not objection to changing this to the same amount. Dave Bohyer stated this was a significant change in the intent of the bill and the title does not accommodate these changes.

Rep. O'Keefe withdrew his motion to DO PASS and the committee agreed to wait for further amendments to be drafted before taking action.

DISPOSITION OF HOUSE BILL 479 HEARD ON FEBRUARY 10:

MOTION: To take OFF THE TABLE by Rep. Ream.

DAILY ROLL CALL

TAXATION COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date March 15, 1989

NAME	PRESENT	ABSENT	EXCUSED
Harrington, Dan, Chairman	✓		
Ream, Bob, Vice Chairman	✓		
Cohen, Ben	✓		
Driscoll, Jerry	✓		
Eliott, Jim	✓		
Koehnke, Francis	✓		
O'Keefe, Mark	✓		
Raney, Bob	✓		
Schye, Ted	✓		
Stang, Barry	✓		
Ellison, Orval	✓		
Giacometto, Leo	✓		
Gilbert, Bob	✓		
Good, Susan	✓		
Hanson, Marian	✓		
Hoffman, Robert	✓		
Patterson, John	✓		
Rehberg, Dennis	✓		

ROLL CALL VOTE

TAXATION COMMITTEE

DATE March 15, 1989 BILL NO. HB 690 NUMBER 1

NAME	AYE	NAY
Cohen, Ben		✓
Driscoll, Jerry		✓
Elliott, Jim		✓
Ellison, Orval	✓	
Giacometto, Leo	✓	
Gilbert, Bob	✓	
Good, Susan	✓	
Hanson, Marian	✓	
Hoffman, Robert	✓	
Koehnke, Francis	✓	
O'Keefe, Mark		✓
Patterson, John	✓	
Raney, Bob		✓
Ream, Bob		✓
Rehberg, Dennis	✓	
Schye, Ted	✓	
Stang, Barry "Spook"		✓
Harrington, Dan, Chairman	✓	

TALLY

Secretary

11 7

Chairman

MOTION: TO RECONSIDER TABLING ACTION. MOTION CARRIED.

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Rev. 1985

ROLL CALL VOTE

TAXATION COMMITTEE

DATE March 15, 1989 BILL NO. HB 690 NUMBER 2

NAME	AYE	NAY
Cohen, Ben		✓
Driscoll, Jerry		✓
Elliott, Jim		✓
Ellison, Orval	✓	
Giacometto, Leo	✓	
Gilbert, Bob	✓	
Good, Susan		✓
Hanson, Marian	✓	
Hoffman, Robert		✓
Koehnke, Francis		✓
O'Keefe, Mark		✓
Patterson, John	✓	
Raney, Bob		✓
Ream, Bob		✓
Rehberg, Dennis	✓	
Schye, Ted		✓
Stang, Barry "Spook"		✓
Harrington, Dan, Chairman		✓

TALLY 6 12

Secretary Chairman

MOTION: DO PASS. MOTION FAILED. VOTE REVERSED.

Form CS-31
Rev. 1985

STANDING COMMITTEE REPORT

March 15, 1989

Mr. Speaker: We, the committee on Taxation report that HOUSE BILL 690 (second reading copy -- yellow) do not pass .

Signed: _____
Dan Harrington, Chairman

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Closing by Sponsor:

Representative Ream closed by suggesting changing the resolution in the areas of natural gas production, the final values for metalliferous mines, and the freight license tax. He said he felt Terry Johnson and Judy Waldron could provide the committee with the final figures on those three items. Other than those specific figures, he felt everything is right on target for the coming biennium.

HEARING ON HOUSE BILL 690

Presentation and Opening Statement by Sponsor:

Representative Gary Spaeth, District 90, sponsor, said the bill provides that a title plant will not be considered as taxable property and disallows depreciation or amortization of a title fund for income tax purposes. The Department of Revenue and title companies of the state have been fighting over DOR imposed rules for a number of years. In 1986 the Supreme Court ruled that the rules were invalid and that the assets of the title plant are intangible property and thus not taxable. He pointed out the bill is not dealing with the actual furnishings of the plant but with the microfiche or the records of the company. They obviously have some value, but the question becomes how much is a piece of microfiche blank worth compared to a piece with something on it. There are no guidelines with which to arbitrate since the Supreme Court decision. He said there are less than $50,000 in property taxes collected statewide on title plants and so it would seem better to just eliminate the assessment altogether than go to litigation and the expense involved to reach a resolution.

List of Testifying Proponents and What Group they Represent:

Gene Phillips, Montana Land Title Association

List of Testifying Opponents and What Group They Represent:

None

Testimony:

Gene Phillips, Montana Land Title Association, said the Association asked for the bill and requested Representative Spaeth carry it. He said they are trying to determine just what the value of a title plant is in terms of what in contained in the microfiche. He pointed out that value can vary a great deal between counties such as Yellowstone and Treasure. The bill will prohibit the use of the title plant as a deduction for income tax purposes and prevents the state from taxing the plant as personal property.

Questions From Committee Members: none

Closing by Sponsor: Representative Spaeth closed.

HEARING ON HOUSE BILL 766

Presentation and Opening Statement by Sponsor:

Representative Driscoll, District 92, said the bill classifies all machinery and equipment used in a malting barley facility as class six property which would be a rate of 4%. He pointed out there are no malting barley plants in Montana presently, however, attempts are being made to entice Anheuser Busch to locate a plant here and the bill is intended to be an inducement to them. He said the plant would be valued at about $50 million and at the 4% rate would pay $657,000 in taxes.

List of Testifying Proponents and What Group they Represent:

None

List of Testifying Opponents and What Group They Represent:

None

Testimony:

None

Questions From Committee Members:

Senator Crippen asked what the rate would be without this bill.

Representative Driscoll replied they would be taxed at 11%.

Closing by Sponsor: Representative Driscoll closed.

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 690

Discussion: None

Amendments and Votes:

Senator Mazurek MOVED to amend the bill in the title and the body with an applicability date applying to taxable years beginning after December 31, 1989.

The motion CARRIED unanimously.

Recommendation and Vote:

Senator Eck MOVED HB 690 Be Concurred In As Amended.

The motion CARRIED unanimously.

DISPOSITION OF HOUSE BILL 163

Discussion:

Senator Brown asked Director Nordtvedt to address the fiscal note.

Director Nordtvedt, DOR, said there are a number of taxes in the bill and they are all raising revenue very inefficiently. The total amount is budgeted for in the DOR budget.

ROLL CALL

TAXATION COMMITTEE

51st LEGISLATIVE SESSION -- 1989 Date 4/7/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR BROWN	X		
SENATOR BISHOP	X		
SENATOR CRIPPEN	X		
SENATOR ECK	X		
SENATOR GAGE	X		
SENATOR HAGER	X		
SENATOR HALLIGAN	X		
SENATOR HARP	X		
SENATOR MAZUREK	X		
SENATOR NORMAN	X		
SENATOR SEVERSON	X		
SENATOR WALKER	X		

Each day attach to minutes.

DATE 1/7/07

COMMITTEE ON Taxation

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppo
Charles Brooks	MT. Rptn. / Assoc.	163	X	
GENE PHILLIPS	MT. LAND TITLE A.	HB690	X	
Charles Brooks	MT. Rptn. / Assoc	HB-766	X	
Don Ingels	Mt Chamber of Commerce	163 766	X	

(Please leave prepared statement with Secretary)

SENATE STANDING COMMITTEE REPORT

April 7, 1989

MR. PRESIDENT:

We, your committee on Taxation, having had under consideration HB 690 (third reading copy -- blue), respectfully report that HB 690 be amended and as so amended be concurred in.

Sponsor: Smith (Hazuric)

1. Title, line 7.
Strike: "AND"

2. Title, line 8.
Following: "UCA"
Insert: ", AND PROVIDING AN APPLICABILITY DATE"

3. Page 15.
Following: line 1
Insert: "NEW SECTION. Section 6. Applicability. [This act] applies to taxable years beginning after December 31, 1989."

AND AS AMENDED BE CONCURRED IN

Signed: _____
Bob Brown, Chairman